

This evening I want to talk about how I think we can restore safety to our streets and sanity to the system. I am fighting hard to protect the American dream. I believe it is an essential part, to be free of the fear that we have today. We must have safe streets and secure schools, and I believe we can.

The fact is, Mr. Chairman, that moral principles, our values, underlie our criminal justice system. There is nothing wrong with these values, and we should never feel guilty about making those who violate those values pay. Theft is not some act or artistic or political expression. It is theft, and it is wrong. Murder is not forbidden as a matter of subjective opinion. It is objectively evil, and we must stop it.

No one but thieves and murderers benefit when we think otherwise. A year ago the House of Representatives here passed six tough bills aimed at combatting crime. For instance, the House unanimously approved the Victim Restitution Act. The bill instructs courts in Federal criminal proceedings to require convicted offenders to pay restitution to their victims. The fact that we passed the Victim Restitution Act without a single dissenting vote tells me that Congress has truly changed. Nowadays we all agree that criminals should have to pay for their misdeeds, literally.

Besides cosponsoring and supporting the six crime bills we have already passed, I have been working on some anti-crime legislation which I will soon introduce. I call this bill the Hard Time for Guns Crime Act. This bill would make it clear that the problem with guns in our society is not the guns, but the felons who use them for a common purpose. It would do so by dramatically increasing the penalties for the possessing, brandishing, or discharging a firearm during the commission of a Federal felony.

The message this bill sends is that we have had it with gun-related violence. Americans have zero tolerance for gun crime, so our justice system should, too. Our families and children should not be afraid to walk to school, go to the grocery store, and leave their windows open at night. That is why I am working hard to keep those who would misuse guns in jail. No more slick criminal defense attorneys pushing criminals to freedom through legal loopholes. No more soft sentences after teary speeches before the bench. No more legal gymnastics setting criminals free after a fraction of their allotted time in jail.

My Hard Time for Gun Crimes bill sends a clear message: If you use a gun to commit a felony, plan on spending the next few decades behind bars, no exceptions. We need to come together as Americans to fight off the shadow of crime. Men and women of all ideologies, all races, and all creeds agree that the shadow of crime has frightened our families and our children long enough. I say to those who care today to restore our streets to

safety, we should work together to knit up our Nation's fraying social fabric. We should work now, today, to stop coddling criminals and start crushing them. I think together, in a bipartisan fashion, these goals can be achieved in the 104th Congress.

#### THE FEDERAL INCOME TAX

The SPEAKER pro tempore (Mr. KIM). Under a previous order of the House, the gentleman from Arizona [Mr. HAYWORTH] is recognized for 5 minutes.

Mr. HAYWORTH. Mr. Speaker, returning from recess, and Mr. Speaker, I assure you and others who might be tuned in tonight that it might have been recess, but it certainly was not play period; instead, it was a chance to traverse the width and breadth of the Sixth District of Arizona, some 46,000 square miles in our sixth largest State. I was struck repeatedly in town hall meetings by the concern Arizonans share in the notion of tax reform. Indeed, tax is the three-letter-word that has too often become a four-letter-word because of the circumstances surrounding the tax burden, because of the seemingly, and in reality, confiscatory policies that confront law-abiding Americans.

To offer some perspective, I would point to a study conducted by the Small Business Survival Group that looked back in time to 1913, to the introduction of the amendment which led to Federal income tax, the 16th amendment. In conducting this study, the people of the Small Business Survival Group took a look at what our tax rates would be if that original act had not been changed through the years. Mr. Speaker, the results are nothing short of mind-boggling.

For example, if the rates introduced in 1913 were still in effect today, adjusting for 1996 dollars, the average American, every American, would be exempt from paying tax on his or her first \$59,000 of income. Even more shocking, the tax rate would be at 1 percent up to \$298,000 of income. It is shocking, but true.

Mr. Speaker, even more compelling is this realization that in the span of time from the adoption of the 16th amendment to our Constitution allowing for the Federal income tax, in that period of time, even adjusting for inflation, this Federal Government has grown in excess of 13,000 percent.

Mr. KINGSTON. Mr. Speaker, will the gentleman yield?

Mr. HAYWORTH. I yield to the gentleman from Georgia.

Mr. KINGSTON. Mr. Speaker, I want to make sure that folks understand what the gentleman means. I was at a UPS company, United Parcel Service, talking to the truck drivers. The driver said to me, "I got three kids. I got a good job, and I work long hours. I get paid overtime and make good money. My wife is a schoolteacher. But at the end of each month, we have no money left over because of our tax burden."

His taxes compared to his father, his father in the 1950's paid 5 percent Federal income tax. Today he is paying 24 percent. That is exactly what you are talking about, that Federal income tax. Once the Federal Government established a toe-hold, or should I say a hook in the American back pocket, they never let go. Each year they have grabbed more and more money out of that gentleman's back pocket. So now he wants to save money for his kids' college education, he wants to save money for a vacation, he wants to save money for his long-term retirement. He cannot. At the end of the month they had zero, because of the tax burden.

Mr. HAYWORTH. Reclaiming my time, Mr. Speaker, I thank my friend, the gentleman from Georgia, for pointing out and making it very personal.

Indeed, I would echo the comments of our good friend, the gentleman from Michigan [Mr. SMITH], who preceded me here in the well, Mr. Speaker. Lest there is some misinterpretation of this, let me again state what should be obvious: There is nothing ignoble or selfish or somehow lacking civic-mindedness for people wanting to hang onto more of their hard-earned money and send less of it to Washington. Mr. Speaker, you know something is wrong when the average American family spends more on taxes than on food, shelter, and clothing combined. Clearly, Mr. Speaker, there must be a change.

#### THE MARRIAGE TAX PENALTY

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Georgia [Mr. KINGSTON] is recognized for 5 minutes.

Mr. KINGSTON. Mr. Speaker, I wanted to continue this discussion on taxes and talk about another tax that has been proposed to be alleviated by the Republican tax relief plan. That is the marriage tax penalty. If a young couple today gets married, they pay more taxes together married than they would if they lived with each other. I will walk through an example.

If you have a young woman who is making \$20,000 and a young man who is making \$20,000 a year, roughly they each pay about \$4,000 in taxes. So their combined income, their combined tax liability, is \$8,000. That is living together. They put on one of these little wedding bands here and get their relationship blessed by the Lord, and then that tax burden comes at a rate based on not \$20,000 in income but \$40,000 in income, and their total tax liability jumps from \$8,000 to about \$12,000 because they are now in a higher tax bracket.

Mr. Speaker, what sense is behind that? What is wrong with trying to correct that? It not only applies to young people, but senior citizens. Here we are, we have a society that is condoning such an absurd, ridiculous tax policy. If society believes in the institution of marriage, then we need to address the marriage tax penalty, which is exactly

what the Republican Party in their tax relief plan has done.

Mr. Speaker, I yield to the gentleman from Arizona [Mr. HAYWORTH].

Mr. HAYWORTH. Mr. Speaker, I thank my friend, the gentleman from Georgia, for another real-life example of what could be called one of the one million and one absurdities of our current Tax Code. Let me offer another, mindful of one of our Founding Fathers, Mr. Franklin, or Dr. Franklin I suppose we should say, with his capabilities, as he was often referred to, who talked about only two certainties in this life: death and taxes. And it is worth noting that we as Americans are taxed in death obscenely by this government. Estate taxes are so confiscatory and so patently unfair that they are akin to allowing one's estate to be plundered, not allowing those benefits to go to children and rightful heirs, but instead making everyone's uncle, Uncle Sam, the chief beneficiary. That is wrong. That must change.

I am pleased that some of our colleagues in the freshman class and others in the new majority, working with some like-minded folks on the other side of the aisle, are willing to move now for significant reforms that allow estate taxes to be lowered, so not only in this passage of life so important to marriage and building a family, but then as the family continues when one's earthly life ends, families are cared for. That is vitally important, too, and it is part and parcel of the fact that we must reform essentially our Tax Code, our tax laws, to allow Americans to save, spend, and invest more of their own money, instead of forcing Americans to dig into their wallets and send more and more and more money to this Federal Government.

Indeed, in the spirit of bipartisanship, we should note what Mr. Jefferson called for, what his ideal was at the outset of this Nation. Mr. Jefferson called for a limited but effective government, and part and parcel of that is allowing the American worker to realize his dream, to hold onto more of his money, and send less of it here.

Mr. KINGSTON. If the gentleman will yield, I want to make it abundantly clear to anybody who heard you say, Thomas Jefferson was not a Democrat. He was a Democrat Republican, and the party that he stood for has no reflection to today's Democrat party. Do not insult Thomas Jefferson.

I yield to the gentleman from Pennsylvania, Mr. JON FOX.

Mr. HAYWORTH. Mr. Speaker, I am appealing to the good sense of bipartisanship, as we have so many friends here on the other side.

Mr. KINGSTON. Do not call Thomas Jefferson a Democrat.

Mr. Speaker, I yield to the gentleman from Pennsylvania, Mr. JON FOX.

Mr. FOX of Pennsylvania. Mr. Speaker, what is also important is that we need the innovation. What has happened in this Congress which I think is also significant is the fact we talked

about rolling back the 1993 Social Security tax on our seniors and allowing seniors to earn more. They were capped at \$11,200. By our legislation they will be able to earn more without deductions from Social Security tax. I think that is important in order to free people up, give them the independence and let them decide what to do with their own money.

Mr. KINGSTON. Mr. Speaker, the gentleman is correct. Right now. Seniors who decide to keep working are penalized \$1 on their Social Security for every \$3 they earn in the workplace. What a ridiculous Tax Code that we have.

Let me speak about another thing. You mentioned the family, the different phases of life. As I listen to this, we know already that 77 percent of the people who will benefit from tax relief have a combined family income of \$75,000 or less.

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And yet we are making it also clear that it helps young people, helps seniors, and it helps middle-income, it helps families with children.

Getting back to my UPS truck driver with three kids, under my proposal he will get a \$1,500 tax credit, \$500 for each kid. That is \$1,500 in his pocket.

Now let us say, on the other hand, we say do not do that; let us increase minimum wage 50 cents. We increase minimum wage 50 cents, which might come out to \$1,000 more a year in income. It is not a net income figure, because he still pays taxes on that. So it comes to about \$600.

If you give the American worker a choice between increasing the minimum wage and a \$500 per child tax credit, \$500 per child tax credit, it puts more money in the pocket of the American worker, and that is why I am baffled by anyone in this Chamber who would vote against that.

Mr. HAYWORTH. Having been somewhat chastened for my interpretation of history and mindful of my good friend's admonishment, let me also point out something else. It applies not only to the UPS truck driver but to literally the millions of single mothers here. Imagine, a single mother with three children, \$1,500 in her pocket. What would that mean? I think it would mean a lot.

#### TAX RELIEF FOR ALL AMERICANS

The SPEAKER pro tempore (Mr. KIM). Under a previous order of the House, the gentleman from Pennsylvania [Mr. FOX] is recognized for 5 minutes.

Mr. FOX of Pennsylvania. Mr. Speaker, I yield to the gentleman from Arizona.

Mr. HAYWORTH. I thank my good friend from Pennsylvania, and again just to reemphasize, the notion of tax relief for all Americans is something that is not selfish. It is just simply this realization: that that single mother

with three children receiving or able to hang onto \$1,500 of her money with a \$500 per child tax credit, she knows how best to spend that money, not the Washington bureaucrats. She understands, and she should be free to save, spend and invest for her family.

So my colleague from Georgia, though he might take me to task on some historical interpretations, is absolutely correct when he talks about the vital need for tax reform across the spectrum of age and across this Nation, benefiting middle-class Americans and all working Americans.

Mr. FOX of Pennsylvania. I yield to my friend from Georgia.

Mr. KINGSTON. I thank the gentleman.

I wanted to just conclude this \$500 per child tax credit with this chart right here; the big blue section shows that 89 percent of the people who will benefit from \$500 per child tax credit have a combined family income of \$75,000 or less.

Now, the red line is in the category of \$75,000 to \$100,000. That is 7 percent. Above \$100,000, it is 4 percent.

So, you know, if we want to do something to help middle America, if we want to do something to help America's middle class, this is the ticket to go, and not an increase in the minimum wage. This is real dollars. This will help them in their pocket.

Mr. FOX of Pennsylvania. I yield to the gentleman from Arizona.

Mr. HAYWORTH. I again would just like our friend from Georgia to articulate this, make sure that I understand, and, Mr. Speaker, those may be joining us this evening coast to coast and beyond understand what we are talking about. Is this \$500 per child tax credit helping almost 90 percent of our population earning under \$75,000? That is something that we absolutely have to herald and have to remind the American people of, and, further, I think it is just vital to understand that our current policy and indeed as I have heard some people put it, working families are those earning under \$75,000 a year.

Indeed, 2 years ago, in the first State of the Union Message, the gentleman from Pennsylvania and I were personally in attendance here for having been newly elected to the Congress; President Clinton called working families those families making under \$75,000 a year, which begs the question: Should families making in excess of that somehow be punished? Should there be an arbitrary line where we designate Americans as working but those Americans, oftentimes two-income families who work hard, who cross that magic \$75,000 line, is it being implied that are not working families, that they are not worth of tax relief?

Mr. Speaker and my colleagues, it is obvious, relief must come because we are penalizing people who are succeeding.

Mr. FOX of Pennsylvania. I would say this, the fact is in this Congress we have already come forward with not